



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mr. Boris Podolsky  
Chief Financial Officer  
CTC Media, Inc.  
15A Pravda Street  
Moscow, Russia, 125124

January 6, 2011

**Re: CTC Media, Inc.**  
**Form 10-K for fiscal year ended December 31, 2009**  
**Filed March 1, 2010**  
**File No. 000-52003**

Dear Mr. Podolsky:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director